

# TOWN OF PORTUGAL COVE-ST. PHILIP'S 2012 TAX STRUCTURE & SCHEDULE OF FEES

Budget and Tax Structure adopted at the Public Council Meeting held  
December 13, 2011 for the tax year **2012** in the amount of **\$8,928,500**

## PROPERTY TAX:

8.5 Mills with a minimum tax of \$20.00 for all Property Tax.

### DISCOUNT - APPLICABLE TO PROPERTY TAX ONLY:

5% discount on current property tax, if payment of all outstanding debts (current and prior, including current water/sewer and all debts, taxes or otherwise) is received and paid in full by discount date of **March 31, 2012**, with the following additional condition: To qualify for the 5% discount – Property Tax payments from any Financial Institutions (electronic or otherwise) must be received by the Town no later than March 15, 2012 for processing.

### OTHER DISCOUNT:

Residential Property owners in receipt of the **Guaranteed Income Supplement (GIS)** may be eligible for a 20% Property Tax reduction on the Property Tax portion of the invoice for their principal place of residence in the Town of Portugal Cove-St. Philip's. A **mandatory application** providing proof of eligibility by way of an entitlement letter from Service Canada confirming receipt of GIS is required. The calculation for the 20% reduction will be applied prior to the additional 5% early payment discount (if applicable) or when calculating payment plans. Note: this discount does not apply to any vacant lands or summer residences.

### PAYMENT OPTIONS:

**Discount:** Payment in full by discount date of March 31, 2012  
(\* Note Condition on Financial Institution Payments as specified above)

**Interest Free:** Payment Plan for payment in full interest free with post-dated cheques or credit card payments **submitted in January** for 6 equal monthly payments (January to June inclusive). No discount available with this option. The interest free option is valid only if all cheques are made good. Interest will be reinstated if any cheques are returned by the bank

Visa, MasterCard, Interac, and Electronic payment services available.

### INTEREST:

Charged at the rate of **1%** per month simple interest on the unpaid balance of all outstanding invoices at the end of each month commencing January 2012. Exception: Interest not applicable to 2012 invoices paid by the discount date or having interest free plans in place.

**All invoices are due and payable as of the invoice date.**

### BUSINESS TAX:

#### FOR BUSINESS TAX BASED ON ASSESSMENT:

General Business ..... 10 Mills  
includes all categories **except** the following and their applicable rates:  
Farms ..... 6 Mills  
Daycare & Bed & Breakfasts ..... 7 Mills  
Golf Courses ..... 10 Mills  
Nursing/Retirement Homes ..... 10 Mills  
Non-Profit Organizations ..... 10 Mills  
Professional Services ..... 15 Mills  
Medical/Dental/Pharmacy ..... 15 Mills  
Bank/Financial Institutions ..... 50 Mills  
**(Minimum tax \$200.00 on all the above including General Business)**

#### FOR BUSINESS TAX BASED ON GROSS REVENUE:

No Fixed Place Of Business ..... 1% of Gross Annual Revenue (Minimum \$ 200.00)  
Home Based ..... 0.6% of Gross Annual Revenue (Minimum \$ 200.00)

**UTILITIES AND CABLE TELEVISION** ..... 2.5% Gross Revenue as per Taxation of Utilities and Cable Televisions Companies Act

### WATER & SEWER TAX:

#### RESIDENTIAL WATER/SEWER TAXES:

Water Only ..... \$168.00 Yearly Per Unit  
Sewer Only ..... \$144.00 Yearly Per Unit  
Water & Sewer ..... \$312.00 Yearly Per Unit

#### COMMERCIAL WATER/SEWER TAXES:

Water Only ..... \$192.00 Yearly Per Unit  
Sewer Only ..... \$192.00 Yearly Per Unit  
Water & Sewer ..... \$384.00 Yearly Per Unit  
Fish Plant Water & Sewer ..... \$150.00 per month  
Ferry Water Fill Up..... \$400 per month

### WATER & SEWER CONNECTION & OTHER FEES:

Hookup Fee to an Existing residential and/or commercial property:

Water only Connection Fee ..... \$1250.00  
Sewer only Connection Fee ..... \$1250.00  
Storm Sewer Connection Fee..... \$1250.00

Hookup Fee for New Construction of residential and/or commercial property:

Water only Connection Fee ..... \$1750.00  
Sewer only Connection Fee ..... \$1750.00  
Storm Sewer Connection Fee..... \$1250.00

Cost of installing Curb Stop to vacant lot without hookup ..... \$500.00

Pavement Cut Fee and Deposit ..... \$600.00  
(Deposit portion in the amount of \$500 is Refundable after 12 Months upon Council approval)

Hydrant Use ..... \$ 50.00  
Reconnection Fee (Disconnection resulted from non payment of taxes) ..... \$ 50.00  
Water & Sewer turn on or turn off, as per resident's request..... \$ 25.00

### OTHER MISCELLANEOUS FEES:

Tax Certificate ..... \$ 100.00  
Zoning/Compliance Certificates ..... \$ 100.00  
Returned Cheques for any reason ..... \$ 25.00  
Photocopies ..... 25 cents per page

## IMPORTANT NOTICE:

**ALL FEES ARE NON-REFUNDABLE INCLUDING DEVELOPMENT APPLICATION PROCESSING and PERMIT FEES. (EXCEPTION: PAVEMENT CUT DEPOSIT AND OCCUPANCY DEPOSIT)**

## PLANNING AND DEVELOPMENT FEES:

### RESIDENTIAL DEVELOPMENT FEES:

Application Processing Fee Per Lot ..... \$ 50.00  
\*Water & Sewer Connection Application Processing Fee.....\$50.00  
\*Request for Extension of Permit/Conditional Approval.....\$25.00  
Dwellings/Accessory Buildings/Extensions ..... \$ 3.00 Per Sq. M.  
Basement Apartments ..... \$ 3.00 Per Sq. M.  
Plumbing Certificate of Release ..... \$ 25.00  
Electrical Certificate of Release..... \$ 25.00  
National Building Code Certificate of Release ..... \$ 25.00  
Occupancy Permit Fee and Deposit .....\$300.00  
(\$250.00 will be refunded for Deposit portion when Occupancy Permit Obtained)  
General Repairs and Maintenance (combined processing/permit fee) \*6 month expiry...\$ 50.00  
Minimum Permit Fee .....\$ 50.00

### COMMERCIAL DEVELOPMENT FEES

Application Processing Fee Per Lot .....\$ 75.00  
\*Water & Sewer Connection Application Processing Fee.....\$50.00  
\*Request for Extension of Permit/Conditional Approval.....\$25.00  
Commercial Buildings/Accessory Buildings/Extensions..... \$ 6.00 Per Sq. M.  
\*Accessory Buildings for Commercial Agriculture Development.....\$ 3.00 Per Sq. M.  
Plumbing Certificate of Release ..... \$ 50.00  
Electrical Certificate of Release..... \$ 50.00  
National Building Code Certificate of Release ..... \$ 50.00  
Occupancy Permit Fee and Deposit ..... \$ 325.00  
(\$250.00 will be refunded for Deposit portion when Occupancy Permit Obtained)  
General Repairs & Maintenance (combined processing/permit fee) \* 6 monthly expiry.... \$ 75.00  
Minimum Permit Fee .....\$ 75.00

### SUBDIVISIONS (RESIDENTIAL & COMMERCIAL):

Planned layouts/concept plans are required with development applications for: (a) new subdivisions/cul-de sacs with road construction and (b) extensions of existing subdivisions/cul-de sacs.

### PROCESSING FEE FOR INITIAL CONCEPT PLANS:

Per Lot for Residential Subdivisions ..... \$50.00  
To a maximum of \$ 500.00. No additional charge for more than 10 Lots.  
Per Lot for Commercial Subdivisions..... \$75.00  
To a maximum of \$ 750.00. No additional charge for more than 10 Lots.

Important: Please note that permit and processing fees will apply to individual applications for each lot after the initial concept plan is approved.

### SUBDIVISION DEVELOPMENT FEES:

Per Lot for Residential and Commercial.....\$100.00

### RECREATION ASSESSMENT FEE:

Recreation Assessment Fee per Lot for Residential and Commercial.....\$1,000.00

Important: Subdivision Development & Recreation Assessment Fees are applicable to: (a) all subdivisions that require road construction; (b) subdivision of property (land) that exceeds more than two vacant lots.

All subdivision development and recreation assessment fees to be paid by the developer prior to any permits being issued. The developer will be advised in the Conditional Approval Letter that they are responsible for the payment of these fees.

### GREEN SPACE ALLOCATION:

Fees to be charged as per Council Regulations applicable to the development.

### TOWN PLAN ZONING & AMENDMENT FEE [COST RECOVERY]:

*Town will provide a written estimate to requesting party, with the estimated amount being paid in advance as a deposit, with the requesting party still being responsible for full cost recovery, in the event that the real costs exceeds the Estimate.*

### OTHER ASSESSMENT AND DEVELOPMENT FEES:

Demolition and Removal Permit ..... \$ 50.00  
Sign Construction and Setting up ..... \$ 50.00  
Quarry Referral  
Quarry Operating Permit (Startup Fee) ..... \$ 500.00  
Taxi Permit (Out of Town)..... \$ 100.00  
Stop Work Order Fee ..... \$ 500.00  
Crown Land Municipal Recommendation Form Processing Fee.....\$50.00  
Discretionary Use/Advertisement..... Cost Recovery  
Engineering Fees..... Cost Recovery  
Road Assessment.....Cost Recovery calculated on per meter of frontage on road.

### PROCESSING AND OTHER RELATED FEES FOR APPLICATIONS TO OPEN A NEW BUSINESS:

To operate a new business in the Town you are required to make application and obtain a business permit. Business information packages and applications are available from the Planning & Development Department. As per Council Policy, the new business will be exempt for business tax for one calendar year from startup date.

Application Processing Fee ..... \$50.00  
Discretionary Use Advertisement ..... Cost Recovery  
Business Permit ..... \$50.00  
Vendors/Direct Sellers Permit ..... \$50.00

**NOTICE: A PERMIT IS REQUIRED TO OPERATE A BUSINESS IN THE TOWN OF PORTUGAL COVE-ST. PHILIP'S.**

### DOG LICENSE FEES:

License (Mandatory) ..... No charge  
First Pickup ..... \$ 50.00  
Second Pickup..... \$ 100.00  
Third and Subsequent Pickup ..... \$ 150.00  
Pound Fees (Per Day)..... \$ 20.00  
Euthanasia Fee & Related Fees (Charged to Owner) ..... Cost Recovery

\* Revisions to Tax Structure adopted January 17, 2012 as per motion 2012-013